Internal Revenue Service, Treasury

is the person renewing their enrollment as an enrolled agent with the IRS Office of Professional Responsibility.

[T.D. 9288, 71 FR 58742, Oct. 5, 2006]

§ 300.7 Enrollment of enrolled actuary fee.

- (a) Applicability. This section applies to the initial enrollment of enrolled actuaries with the Joint Board for the Enrollment of Actuaries pursuant to 20 CFR Part 901.
- (b) *Fee.* The fee for initially enrolling as an enrolled actuary with the Joint Board for the Enrollment of Actuaries is \$250.00.
- (c) Person liable for the fee. The person liable for the enrollment fee is the applicant filing for enrollment as an enrolled actuary with the Joint Board for the Enrollment of Actuaries.

[T.D. 9370, 72 FR 72607, Dec. 21, 2007]

§ 300.8 Renewal of enrollment of enrolled actuary fee.

- (a) Applicability. This section applies to the renewal of enrollment of enrolled actuaries with the Joint Board for the Enrollment of Actuaries pursuant to 20 CFR Part 901.
- (b) Fee. The fee for renewal of enrollment as an enrolled actuary with the Joint Board for the Enrollment of Actuaries is \$250.00.
- (c) Person liable for the fee. The person liable for the renewal of enrollment fee is the person renewing their enrollment as an enrolled actuary with the Joint Board for the Enrollment of Actuaries.

[T.D. 9370, 72 FR 72607, Dec. 21, 2007]

PART 301—PROCEDURE AND ADMINISTRATION

Information and Returns

RETURNS AND RECORDS

RECORDS, STATEMENTS, AND SPECIAL RETURNS

301.269B-1 Stapled foreign corporations. 301.6001-1 Notice or regulations requiring records, statements, and special returns.

TAX RETURNS OR STATEMENTS

General Requirement

- 301.6011-1 General requirement of return, statement or list.
- 301.6011-2 Required use of magnetic media.
- 301.6011-3 Required use of magnetic media for partnership returns.
- 301.6011-5 Required use of magnetic media for corporate income tax returns.

Income Tax Returns

- 301.6012-1 Persons required to make returns of income.
- 301.6013-1 Joint returns of income tax by husband and wife.
- 301.6014-1 Income tax return—tax not computed by taxpayer.
- 301.6015-1 Declaration of estimated income tax by individuals.
- 301.6016-1 Declarations of estimated income tax by corporations.
- 301.6017-1 Self-employment tax returns.

Estate and Gift Tax Returns

301.6018-1 Estate tax returns.

301.6019-1 Gift tax returns.

common trust funds.

Miscellaneous Provisions

- 301.6020-1 Returns prepared or executed by the Commissioner or other Internal Revenue Officers.
- 301.6021-1 Listing by district directors of taxable objects owned by nonresidents of internal revenue districts.

INFORMATION RETURNS

Information Concerning Persons Subject to Special Provisions

- 301.6031(a)-1 Return of partnership income. 301.6032-1 Returns of banks with respect to
- 301.6033-1 Returns by exempt organizations.
- 301.6033-4 Required use of magnetic media for returns by organizations required to file returns under section 6033.
- 301.6033-5T Disclosure by tax-exempt entities that are parties to certain reportable transactions (temporary).
- 301.6034-1 Returns by trusts described in section 4947(a)(2) or claiming charitable or other deductions under section 642(c).
- 301.6035-1 Returns of officers, directors, and shareholders of foreign personal holding companies.
- 301.6036-1 Notice required of executor or of receiver or other like fiduciary.
- 301.6037-1 Return of electing small business corporation.
- 301.6037-2 Required use of magnetic media for returns of electing small business corporation.
- 301.6038-1 Information returns required of U.S. persons with respect to certain foreign corporations.